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SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Igor V. GOUMENNY (Ukraine)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1996, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-first session the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 3rd, 5th to 9th, 44th and 46th meetings, on 7, 9, 11, 15, 16 and 18 October and 15 and 17 December 1996. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/51/SR.3, 5-9, 44 and 46).

3. For its consideration of the item, the Committee had before it the report of the Committee on Contributions (A/50/11/Add.2)[1] and a letter dated 17 September 1996 from the Secretary-General to the President of the General Assembly (A/51/366 and addenda).

[1] To be issued in final form in Official Records of the General Assembly, Fiftieth Session, Supplement No. 11A (A/50/11/Add.2).

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II. CONSIDERATION OF DRAFT RESOLUTIONS A/C.5/51/L.21 AND L.25 AND DRAFT DECISION A/C.5/51/L.24

4. At the 44th meeting, on 15 December, the representative of Mexico introduced a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/51/L.21), which read:

"The General Assembly,

"Recalling its previous resolutions on the scale of assessments, in particular resolutions 46/221 B of 20 December 1991 and 48/223 B of 23 December 1993,

"Having considered the report of the Committee on Contributions,[2]

"Reaffirming that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments,

"1. Requests the Committee on Contributions to recommend to the General Assembly at its fifty-second session a scale of assessments for the period 1998-2000 on the basis of the following elements:

"(a) Estimates of gross national product, as a first approximation of the capacity to pay, and subject to the adjustments for factors identified by the General Assembly;

"(b) A statistical base period of six years;

"(c) Uniform exchange rates in accordance with the criteria contained in paragraph 3 (b) of resolution 46/221 B;

"(d) The debt adjustment approach used in preparation of the scale of assessments for the period 1995-1997;

"(e) A low per capita income allowance formula with a per capita income limit of the average world per capita income for the statistical base period and a gradient of 85 per cent;

"(f) A floor rate of 0.001 per cent;

"(g) A ceiling rate of 25 per cent;

"(h) The phase-out of the scheme of limits in accordance with resolutions 48/223 B and 49/19 B of 23 December 1994;

"(i) The scale of assessments should be expressed in three decimal places of a percentage point;

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[2] A/50/11/Add.2.

"2. Decides that in phasing out the scheme of limits, the allocation of additional points resulting therefrom to developing countries benefiting from its application shall be limited to 15 per cent of the effect of the phase out;

"3. Decides also that individual rates for the least developed countries shall not exceed the level of 0.01 per cent."

5. At the same meeting, the representative of Costa Rica, on behalf of the Member States that are members of the Group of 77, introduced a draft decision entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/51/L.24).

6. At the 46th meeting, on 17 December, the representative of Norway introduced a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/51/L.25), submitted by the Chairman on the basis of informal consultations.

7. At the same meeting, the representative of Mexico proposed that consideration of draft resolution A/C.5/51/L.21 should be deferred to the resumed fifty-first session. The representative of Singapore also made a statement (see A/C.5/51/SR.46).

8. Also at the same meeting, the Committee decided to postpone consideration of draft resolution A/C.5/51/L.21 and to consider it, as a matter of priority, at the first part of the resumed fifty-first session in the context of the negotiations on agenda item 119.

9. At its 46th meeting, the Committee adopted draft resolution A/C.5/51/L.25 without a vote (see para. 11).

10. At the same meeting, the Committee adopted draft decision A/C.5/51/L.24 without a vote (see para. 12).

III. RECOMMENDATIONS OF THE FIFTH COMMITTEE

11. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Reaffirming Article 19 of the Charter of the United Nations,

Recalling its resolution 50/207 B of 11 April 1996 concerning the application of Article 19,

1. Notes that the Committee on Contributions will report to the General Assembly on the procedural aspects of the consideration of requests for exemption under Article 19 before the end of its fifty-first session;

2. Endorses the conclusion of the Committee on Contributions that the failure of the Comoros to pay the minimum amount necessary to avoid the application of Article 19 was attributable to conditions beyond its control;[1]

3. Decides that, as a result, the Comoros should be permitted to vote through the fifty-first session of the General Assembly and that any extension that may be requested shall be subject to review by the Committee on Contributions.

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12. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly decides to continue its consideration of the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations", as a matter of priority at the first part of its resumed fifty-first session and to approve not later than 31 March 1997 the methodology that will instruct the Committee on Contributions to recommend to the General Assembly at its fifty-second session a scale of assessments for the period 1998-2000.

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[1] A/50/11/Add.3, para. 12.